IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 19TH JULY 2007 / 28TH ASHADHA 1929

WP(C).No. 22214 of 2007(T)

PETITIONER:

M/S. KVP ENTERPRISES & AGENCIES,
REG. OFFICE, DOOR NO.40/6715, T.D.ROAD, ERNAKULAM,
KOCHI-25, REPRESENTED BY ITS PARTNER, K.P.VARGHESE
AGED 45 YEARS,S/O.K.P.PAULOSE,M/S.KVP ENTERPRISES.

BY ADV. SRI.S.SUDHISH KUMAR
SRI.K.B.DAYAL

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER (ASSMT.),
SPECIAL CIRCLE-II, COMMERCIAL TAXES, KOCHI-16.

2. THE DEPUTY COMMISSIONER,
ERNAKULAM COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.22214 of 2007

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Dated this the 19th day of July, 2007.

JUDGMENT

The petitioner is challenging Ext.P10 which is a conditional stay order issued by the appellate authority against recovery of sales tax due for 2002-2003 and 2003-2004 during pendency of appeal against assessments. Even though this court should not consider the case on merits as the matter is pending before the appellate authority, having regard to the contentions raised, I feel some modification is called for with Ext.P10 in regard to the amount ordered to be paid for 2002-2003. The W.P. is accordingly disposed of directing payment of rupees twenty lakhs for the year 2002-2003 as against Rs.25 lakhs as condition for stay. The petitioner is granted one month time from today to make payment of Rs.20 lakhs for 2002-2003 and Rs.25,000/- for 2003-2004. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above.

C.N.RAMACHANDRAN NAIR
Judge

pms